

Department of Revenue Agricultural Adjustment Committee Comparison of Methods

**Estimated Changes in % Per CSR based on each of the 4 methods discussed Presuming no adjustments within a county.**

ID #	County	2011 \$/Acre	2008 FSA Avg Tillable CSR	2008 FSA Avg Non- Tillable CSR	# 1 Indicated % \$/CSR difference Cash Rent Model	# 2 Indicated % \$/CSR Adjusted difference Cash Rent/Avg CSR	#3 Indicated % \$/CSR Adjusted difference IDR Formula	# 4 Indicated % \$/CSR Adjusted difference Floor Model
1	Adair	1,270.71	58.17	53.16	9.33%	8.91%	10.30%	4.70%
2	Adams	1,078.71	57.38	46.29	18.97%	16.94%	23.70%	7.80%
3	Allamakee	1,059.00	59.42	22.02	24.56%	13.30%	9.30%	7.80%
4	Appanoose	608.57	44.01	35.97	33.90%	29.93%	36.30%	14.50%
5	Audubon	1,563.14	60.79	54.95	6.91%	6.57%	6.80%	3.50%
6	Benton	1,859.14	77.23	52.60	6.81%	5.84%	6.50%	2.80%
7	Black Hawk	1,786.14	76.50	47.69	6.66%	5.75%	6.40%	3.00%
8	Boone	1,702.29	78.29	44.34	6.76%	5.41%	5.70%	2.70%
9	Bremer	1,708.86	78.30	53.25	9.05%	7.95%	7.90%	3.90%
10	Buchanan	1,550.71	74.50	47.42	6.89%	5.90%	4.20%	3.00%
11	Buena Vista	1,693.14	73.40	54.63	5.32%	4.83%	4.90%	2.50%
12	Butler	1,605.86	73.02	58.41	8.65%	8.03%	6.20%	3.80%
13	Calhoun	1,715.71	78.24	65.20	3.24%	3.07%	2.60%	1.40%
14	Carroll	1,708.00	68.88	57.94	4.79%	4.46%	3.70%	2.30%
15	Cass	1,502.14	62.79	55.61	11.90%	11.25%	13.90%	5.50%
16	Cedar	1,666.43	80.84	59.15	9.23%	7.86%	9.00%	3.60%
17	Cerro Gordo	1,693.00	72.74	60.47	6.49%	6.16%	5.90%	2.90%
18	Cherokee	1,862.86	66.24	40.38	8.78%	7.06%	9.20%	4.00%
19	Chickasaw	1,665.71	72.03	57.44	8.87%	7.92%	9.30%	3.90%
20	Clarke	599.71	44.04	32.08	29.00%	23.88%	27.82%	12.10%
21	Clay	1,737.71	70.72	46.73	5.95%	4.99%	6.40%	2.30%
22	Clayton	1,197.86	56.37	27.58	18.90%	12.59%	11.40%	7.00%
23	Clinton	1,603.43	67.34	43.81	7.84%	5.91%	7.30%	3.20%
24	Crawford	1,600.71	59.32	52.95	9.29%	8.79%	9.20%	4.50%
25	Dallas	1,661.71	79.75	48.65	10.61%	8.48%	10.50%	4.10%
26	Davis	684.29	43.85	33.92	33.57%	28.74%	31.50%	11.10%
27	Decatur	549.14	41.42	28.27	39.31%	30.74%	41.10%	15.70%
28	Delaware	1,598.57	67.51	40.33	7.90%	6.05%	5.30%	3.00%
29	Des Moines	1,494.43	76.87	44.15	16.40%	12.00%	18.60%	5.70%
30	Dickinson	1,539.29	67.14	53.26	8.26%	7.55%	7.40%	3.70%
31	Dubuque	1,401.29	59.35	33.98	18.98%	14.39%	13.20%	7.40%
32	Emmett **	1,697.43	69.50	26.77	0.51%	0.25%		0.20%

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33	Fayette	1,528.43	69.82	39.52	10.21%	7.91%	7.70%	3.70%
34	Floyd	1,636.43	76.58	63.15	7.40%	6.91%	7.20%	3.30%
35	Franklin	1,694.71	77.24	62.69	5.33%	5.02%	4.50%	2.40%
36	Fremont	1,530.00	67.95	46.95	8.23%	6.50%	10.20%	3.70%
37	Greene	1,670.86	78.46	48.52	5.25%	4.27%	4.90%	1.90%
38	Grundy	1,897.29	85.62	71.78	3.91%	3.71%	3.40%	1.80%
39	Guthrie	1,180.71	63.02	35.54	12.71%	8.88%	11.20%	5.40%
40	Hamilton	1,763.86	77.08	52.87	4.03%	3.51%	3.50%	1.60%
41	Hancock**	1,741.14	72.12	59.70	0.00%	0.00%	3.50%	0.00%
42	Hardin	1,772.57	78.16	56.35	6.68%	5.95%	6.40%	2.70%
43	Harrison	1,397.29	58.47	40.80	10.56%	8.09%	11.70%	4.50%
44	Henry	1,305.29	68.11	36.55	13.22%	9.73%	11.70%	4.10%
45	Howard	1,503.29	70.91	60.99	8.57%	8.11%	7.70%	4.00%
46	Humboldt	1,760.86	76.24	51.34	3.24%	2.91%	2.40%	1.20%
47	Ida	1,646.71	60.10	57.51	6.40%	6.26%	6.40%	3.30%
48	Iowa	1,326.71	64.12	45.42	12.34%	10.45%	9.30%	5.80%
49	Jackson	1,126.43	46.91	31.16	24.06%	17.11%	17.40%	9.40%
50	Jasper	1,545.14	68.95	49.47	11.92%	10.35%	11.10%	5.50%
51	Jefferson	1,248.43	61.72	41.02	18.06%	15.65%	18.70%	6.00%
52	Johnson	1,275.14	70.66	50.17	11.78%	9.46%	9.30%	4.80%
53	Jones	1,544.00	67.32	42.22	15.53%	12.22%	14.70%	5.50%
54	Keokuk	1,250.57	63.16	43.78	13.48%	11.35%	11.00%	6.90%
55	Kossuth	1,832.29	71.78	54.19	3.81%	3.40%	3.20%	1.60%
56	Lee	1,085.29	57.45	31.68	21.36%	13.91%	21.50%	7.40%
57	Linn	1,561.86	72.83	50.88	12.70%	10.78%	12.50%	5.30%
58	Louisa	1,459.71	71.78	46.16	14.18%	12.07%	13.80%	5.20%
59	Lucas	515.86	43.91	32.00	35.99%	29.94%	36.50%	15.60%
60	Lyon	1,881.00	62.37	47.07	7.21%	6.30%	7.80%	3.50%
61	Madison	939.00	64.01	32.39	22.18%	15.40%	16.90%	7.10%
62	Mahaska	1,553.71	70.67	47.96	12.15%	10.07%	12.80%	4.90%
63	Marion	1,161.29	61.95	37.36	19.91%	16.15%	19.00%	7.70%
64	Marshall	1,799.43	76.43	59.50	8.42%	7.74%	8.20%	3.60%

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65	Mills	1,660.43	66.67	51.64	9.31%	8.15%	12.60%	4.40%
66	Mitchell	1,621.86	78.81	56.67	5.82%	5.01%	4.10%	2.50%
67	Monona	1,347.43	54.07	33.38	11.53%	8.83%	11.50%	4.80%
68	Monroe	531.29	45.44	33.72	29.60%	24.89%	25.00%	14.80%
69	Montgomery	1,470.00	64.03	55.97	13.66%	12.82%	18.50%	6.10%
70	Muscatine	1,453.29	71.04	40.88	11.53%	8.66%	9.80%	4.30%
71	O'Brien	1,853.14	72.77	54.42	5.43%	4.85%	5.00%	2.60%
72	Osceola	1,799.29	68.35	60.24	4.83%	4.63%	4.70%	2.30%
73	Page	1,295.43	64.33	58.00	16.72%	16.00%	20.30%	7.80%
74	Palo Alto	1,688.43	70.26	53.57	4.60%	4.20%	3.60%	2.10%
75	Plymouth	1,609.57	57.76	44.58	9.29%	8.11%	9.00%	4.50%
76	Pocahontas	1,789.86	75.32	64.26	3.13%	2.99%	2.40%	1.30%
77	Polk	1,331.57	81.53	59.03	11.50%	10.29%	7.80%	4.20%
78	Pottawattamie	1,722.29	64.80	63.01	6.48%	6.41%	6.80%	3.40%
79	Poweshiek	1,687.43	65.53	53.49	9.57%	8.69%	9.90%	4.30%
80	Ringgold	618.86	45.27	43.70	21.60%	21.24%	19.30%	11.80%
81	Sac	1,652.86	72.57	55.35	4.31%	3.73%	3.60%	2.00%
82	Scott	1,607.71	78.95	53.34	8.06%	6.56%	6.30%	3.00%
83	Shelby	1,753.86	64.99	69.33	5.28%	5.46%	5.70%	2.80%
84	Sioux	1,805.57	65.13	54.97	5.34%	4.89%	4.80%	2.80%
85	Story	1,691.86	82.12	56.82	5.02%	4.40%	2.90%	1.90%
86	Tama	1,560.86	74.49	50.84	9.26%	7.81%	7.00%	3.70%
87	Taylor	895.57	53.26	48.25	22.68%	21.60%	26.30%	12.30%
88	Union	935.14	58.57	46.08	26.44%	23.15%	28.40%	10.30%
89	Van Buren	800.86	49.88	32.28	29.87%	22.05%	28.40%	9.80%
90	Wapello	1,167.43	56.18	28.79	18.25%	12.16%	18.80%	6.70%
91	Warren	977.57	61.98	38.49	25.12%	18.51%	29.00%	9.30%
92	Washington	1,380.00	69.91	51.03	12.69%	10.98%	11.70%	5.50%
93	Wayne	622.14	42.10	45.22	26.28%	26.95%	20.80%	13.20%
94	Webster	1,661.00	77.11	40.29	5.28%	4.22%	2.90%	2.10%
95	Winnebago	1,806.29	68.64	57.84	4.54%	4.23%	4.50%	2.00%
96	Winneshiek	1,463.71	63.05	42.51	15.50%	12.73%	13.10%	6.70%

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97	Woodbury	1,539.14	51.50	40.47	10.39%	9.02%	13.20%	5.00%
98	Worth	1,719.29	74.07	56.97	6.29%	5.63%	6.50%	2.70%
99	Wright	1,877.14	74.86	55.78	3.99%	3.61%	4.80%	1.50%
	State-Average	1,509.29	66.44	48.05				